WHAT IS CLAIMED IS:

1. A method for manufacturing a semiconductor device comprising the steps of:
forming a semiconductor film over a substrate;
forming an insulating film over the semiconductor film;
forming a conductive film over the insulating film; and
etching the conductive film, the insulating film and the semiconductor film to

etching the conductive film, the insulating film and the semiconductor film to form a gate electrode, a gate insulating film and a semiconductor island, respectively, so that the semiconductor island has a protrusion and edges of the gate electrode, the gate insulating film and the protrusion are substantially aligned with each other.

- 2. A method according to claim 1, wherein a channel region is formed in the protrusion.
- 3. A method according to claim 1, wherein the etching is performed by an RIE method.
- 4. A method according to claim 1, wherein the semiconductor film is crystallized by irradiating a laser light.
 - 5. A method for manufacturing a semiconductor device comprising the steps of: forming a semiconductor film over a substrate; forming an insulating film over the semiconductor film; forming a conductive film over the insulating film; and etching the conductive film, the insulating film and the semiconductor film to

etching the conductive film, the insulating film and the semiconductor film to form a gate electrode, a gate insulating film and a semiconductor island, respectively, so that the semiconductor island has a protrusion and edges of the gate electrode, the gate insulating film and the protrusion are substantially aligned with each other,

wherein the protrusion has a height of 200 to 2000 angstroms.

6. A method according to claim 5, wherein a channel region is formed in the protrusion.

- 7. A method according to claim 5, wherein the etching is performed by an RIE method.
- 8. A method according to claim 5, wherein the semiconductor film is crystallized by irradiating a laser light.
 - 9. A method for manufacturing a semiconductor device comprising the steps of: forming a semiconductor film over a substrate; forming an insulating film over the semiconductor film; forming a conductive film over the insulating film; and

etching the conductive film, the insulating film and the semiconductor film to form a gate electrode, a gate insulating film and a semiconductor island, respectively, so that the semiconductor island has a protrusion and edges of the gate electrode, the gate insulating film and the protrusion are substantially aligned with each other,

wherein the gate electrode comprises a material selected from the group consisting of polysilicon, aluminum, chromium, molybdenum and tantalum.

- 10. A method according to claim 9, wherein a channel region is formed in the protrusion.
- 11. A method according to claim 9, wherein the etching is performed by an RIE method.
- 12. A method according to claim 9, wherein the semiconductor film is crystallized by irradiating a laser light.
 - 13. A method for manufacturing a semiconductor device comprising the steps of: forming a semiconductor film over a substrate; forming an insulating film over the semiconductor film; forming a conductive film over the insulating film;

etching the conductive film, the insulating film and the semiconductor film to form a gate electrode, a gate insulating film and a semiconductor island, respectively, so that the semiconductor island has a protrusion and edges of the gate electrode, the gate insulating film and the protrusion are substantially aligned with each other;

doping an impurity element into the semiconductor island to form source and drain regions,

wherein a thickness Ta of the source and drain regions and a thickness of the protrusion Tb satisfy 0.3<Tb/Ta<0.9.

- 14. A method according to claim 13, wherein a channel region is formed in the protrusion.
- 15. A method according to claim 13, wherein the etching is performed by an RIE method.
- 16. A method according to claim 13, wherein the semiconductor film is crystallized by irradiating a laser light.